

## School District Compensation Codes and Definitions

Salary Codes		Salary Descriptions
11X	Regular Salaries	Amounts paid for work performed by employees of a school district who are considered to be in positions of a permanent nature
12X	Temporary Salaries	Amounts paid for work performed by employees of a school district who are considered to be in positions of a temporary nature
13X	Overtime Salaries	Amounts paid to employees of a school district for work performed in addition to the normal work period for which the employee is compensated under regular salaries and temporary salaries above
14X	Sabbatical Leave	Amounts paid by the school district to employees on sabbatical leave
15X	Stipends	An additional salary paid for additional duties such as curriculum development, coaching, or directing activities such as the yearbook or school newspaper, sponsoring clubs, etc.
160	Sick Leave Termination Pay	Amounts paid an employee for termination sick leave pay as provided by Sections 2-18-618 and 20-9-512, MCA
170	Vacation Leave	Amounts paid an employee for termination vacation pay as provided by Section 2-18-611, MCA
180	Bonuses	Amounts paid to employees for hiring, retention, or retirement bonuses, or severance pay

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Benefit Codes		Benefit Descriptions
210	Social Security and Medicare	The employer's share of social security and Medicare paid by the school district
220	Teachers' Retirement	The employer's contribution to the state Teacher's Retirement System for an employee
230	Public Employee's Retirement	Employer's contributions to the state Public Employee's Retirement System for non-teaching employees
240	Unemployment	Amounts paid by the school district to provide unemployment compensation for its employees
250	Worker's Compensation	Amounts paid by the school district to provide worker's compensation insurance and payroll taxes for its employees
260	Health Insurance	That portion of premiums for health insurance for employees which is paid for by the school district
270	Life and Disability Insurance	That portion of premiums for life and disability insurance for employees which is paid for by the school district
280	Other Employee Benefits	Payments for other employee benefits such as moving expenses, car and housing allowances, etc., as long as the item is not subject to federal and state payroll withholdings